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## charitable sector letter

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*MSK Client Alert*

December 2007

The Facts of Life (Estates) Providing Assistance to Families of Fallen Firefighters  
New IRS Approach to Early Termination of NIMCRUTs Sale of Pink Merchandise  
Not UBTI

- The Facts of Life (Estates)
- Providing Assistance to Families of Fallen Firefighters
- New IRS Approach to Early Termination of NIMCRUTs
- Sale of Pink Merchandise Not UBTI

### **attorneys**

Jeffrey D. Davine

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### **practice areas**

nonprofit organizations